

SENATE BILL 3706

By Ramsey

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, Part 8, relative to real property taxes
levied on certain movable structures.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-802(b)(2), is amended by
deleting the final sentence and by substituting instead the following:

On or before July 1 each year, the assessor of property shall furnish to the owner of
land, used as a mobile home park, a schedule of the assessed value of each moveable
structure located thereupon, and the assessor shall also furnish to the owner of each
such moveable structure the assessed value of the owner's moveable structure.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring
it.